

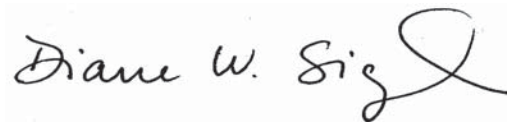
**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re	:	Chapter 7
	:	
PHILIP JAY BERG,	:	Bankruptcy No. 05-39380DWS
	:	
Debtor.	:	

ORDER

AND NOW, this 1st day of April 2009, upon consideration of the Debtor's Objection to Proof of Claim (the "Objection") filed by Department of Treasury- Internal Revenue Service (the "IRS"), after notice and evidentiary hearing and for the reasons stated in the accompanying Memorandum Opinion;

It is hereby **ORDERED** that the Objection is **DENIED**. The IRS' claim is allowed in the amount of \$72,512.27 plus interest and penalties to date is allowed.



DIANE WEISS SIGMUND
United States Bankruptcy Judge